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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 26, 2023

S.O.111 .-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in this department's notification no. F.12(56)FD/Tax/2017-Pt-I-49, dated the 29th June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-

"*Explanation*. –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. F.12(15)FD/Tax/2022-31 dated the 16th July,2022.";

(ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -

(a)for the words, figures and letters "on or before the 15th March of the preceding Financial Year", the words, figures and letters "on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year" shall be substituted;

(b)after the fourth proviso, the following proviso shall be inserted, namely:-

"Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than31st March of the preceding Financial Year.";

(iii) against serial number 24, in column (3), in item (i), in the *Explanation*,in clause(i) , sub-clause(h) shall be omitted.

(B) in Annexure V,

(i) in para 2, for the words "end of the financial year for which it is exercised", the words and figures "the start of the financial year for which I exercise option to revert

under reverse charge mechanism by filing Annexure VI on or before the due date" shall be substituted;

(ii) in note to the Annexure, for the words, figures and letters " The last date for exercising the above option for any financial year is the 15th March of the preceding financial year", the words, figures and letters " The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year" shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:-

"Annexure VI

FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We_____ (name of Person), authorized representative of M/s……. had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year……under forward charge by filing Annexure V on .....;
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;
3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -
GSTIN: -
PAN No.
Signature of Authorized representative:
Name Authorized Signatory :
Full Address of GTA:
(Dated Acknowledgment of jurisdictional GST Authority)
Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year".

2. This notification shall come into force with effect from 27th July, 2023.

[F.12(11)FD/Tax/2023-25]
By Order of the Governor,

Namrata Vrishni,
Joint Secretary to the Government.

Government Central Press, Jaipur.